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KERALA GAZETTE

EXTRAORDINARY

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. Ms. 11/77/TD. *Dated, Trivandrum, 24th January 1977.*

S. R. O. No. 84/77.—In exercise of the powers conferred by section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala, having considered it necessary in the public interest so to do, hereby make an exemption in respect of the tax payable under the said Act by Christian religious institutions on their turnover relating to the purchases of raw materials for the manufacture of mass wine and the sale of such mass wine for use in the State in offering of Holy Mass.

By order of the Governor,

J. S. JESUDHASAN,

Secretary to Government.

Explanatory Note

(This does not form a part of the notification, but is intended to indicate the general purport).

The Government consider that the Christian religious institutions should be exempted from Salestax on the turnover relating to the purchase of raw materials for the manufacture of mass wine and the sale of such mass wine for use in the State in offering of Holy Mass. The notification is intended to achieve the above object.

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